

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 60**

January 20, 2011

**SUMMARY OF BILL:** Authorizes the use of small American flags to decorate graves at Tennessee veterans' cemeteries on Veterans Day.

**ESTIMATED FISCAL IMPACT:**

**Increase State Expenditures - \$2,600**

Assumptions:

- According to the Department of Veterans Affairs, approximately 4,000 new flags will be required each year to decorate the graves. New flags are required to replace damaged existing flags utilized on Memorial Day and to accommodate the increasing number of veterans interred in these cemeteries. Approximately 20 veterans per day are buried in these cemeteries.
- At an average cost of \$0.66 per flag under the state contracts for flags, the total increase in state expenditures would be \$2,640 ( $\$0.66 \times 4,000 = \$2,640$ ).
- No additional positions will be required to remove the Veterans Day flags.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "James W. White".

James W. White, Executive Director

/jdb